

# **Exhibit 2**



Ovadia Pick Kriehli & Co.  
12 Abba Hillel Silver St.  
Ramat Gan 5250606, Israel  
Main +972 3 7538300  
Fax +972 3 7606787  
www.crowe.co.il

9 June 2020

**Nysco Management Corporation**

Attention - Mrs. Nicola Boulton, Byrne and Partners LLP

**Re: Interim Progress Report**

**I. SCOPE OF INVESTIGATION**

We were appointed by Nysco Management Corporation (hereafter: "**Nysco**") on 6 February 2020 to perform an investigation, consisting of certain agreed upon procedures, tracing the use of proceeds of a USD 500 million payment made by Vale S.A to BSG Resources Limited pursuant to a Share Purchase Agreement entered into by the parties on 30 April 2010 (the: "**Proceeds**").

At your request we hereby provide an Interim Progress Report on preliminarily results of the investigation for the use of Proceeds by BSG Resources ("**BSGR**").

We understand and accept that you may rely on the content of our reports in updating the claimants and the Court during the course of our work and we require that any such provision of information is done on explicit terms that it is preliminary and subject to final confirmation by us.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the International Standard on Related Services 4400 (previously ISA 920) "Engagement to Perform Agreed Upon Procedures Regarding Financial Information".

Pursuant to the court order we are required to perform a comprehensive tracing exercise that enables us to provide a conclusion on:

- (1) the date on which the Monies or any part of them left the BSGR JP Morgan account, where the Monies or any part of them were transferred to, and for what purpose (the – "**Initial Transfers**");
- (2) the current value, location and details of all assets that represent the traceable proceeds of the Monies (the: "**Final Destination**");
- (3) details of all Intermediate Transfers of the traceable proceeds of the Monies between the Initial Transfers and the Final Destinations.

## II. PROCEDURES PERFORMED

Based upon corporate organization charts provided by Nysco, we have identified the entities that are qualified under the definition of Nysco and BSGR and their Affiliated Entities, **Appendix A**.

However, due to the fact that we have not received corporate organization charts for Nysco, BSG Capital Markets, Onyx, Balda Foundation, Vessna Foundation; we believe that there might be additional entities that qualified the definition of Nysco and BSGR and their Affiliated Entities, and are not disclosed in **Appendix A**.

For the purpose of the Requested Financial Information as defined in Section III below, the following were categorized as Key Entities under the definition of "Nysco and BSGR and their Affiliated Entities":

- (1) Nysco Management Corporation and its subsidiary companies and joint venture investees;
- (2) BSG Resources Limited and its subsidiary companies and joint venture investees;
- (3) BSG Capital Markets Ltd. and its subsidiary companies and joint venture investees;
- (4) BSG Real Estate Ltd. and its subsidiary companies and joint venture investees;
- (6) Onyx Financial Advisors UK and its subsidiary companies and joint venture investees: Onyx Geneva, Onyx Italy SRL, Onyx Financial Advisors AS, Onyx Financial Advisors (Netherlands) B.V;
- (7) Balda Foundation and its related entities and beneficiaries;
- (8) Vessna Foundation and its related entities and beneficiaries.

We traced the BSGR JP Morgan bank statements and General Ledgers and provide a conclusion on Initial Transfers from the Proceeds, except for certain Initial Transfers, that we have not yet supported with the further information for the purposes and the nature of these transfers.

The principal procedures performed to identify the Initial Transfers, include the followings:

- (1) Reconciliation of BSGR JP Morgan Bank Statements, USD account number 0040867501 for 2010-2012 to BSGR Audited Financial Statements.
- (2) Reconciliation of BSGR JP Morgan Bank Statements, USD account number 0040867501 for 2010-2012 to BSGR General Ledgers.
- (3) Identification of the opening balance in BSGR's Bank Account of \$8,250,000 before the Vale Proceed is received.



- (4) Tracing procedures on 100% of the cash transactions appearing on the Bank Account between April 2010 – April 2012, consisting of \$500,000,000 from Vale Proceed and \$8,250,000 represent the opening cash balance of BSGR JP Morgan bank account as of 1 April 2010.
- (5) Identification from bank statements of the reference of the named beneficiary for all payments made by BSGR.
- (7) Testing of the traced cash transfers to validate against details reported on BSGR General Ledgers.
- (8) Review of additional information confirming the nature and purposes of transfers by BSGR from the Proceeds

We have not yet received a significant portion of the Requested Financial Information, due to the information currently being inaccessible. Therefore, we could not complete full scope tracing procedures on certain identified Initial Transfers and are unable to provide a definitive conclusion as to whether these transfers are qualified transfers to Final Destinations.

For the purpose of this Interim Progress Report, we performed on BSGR Financial Information that was furnished to us, as described in **Appendix A**, certain analytical testing and Computer Assisted Audit Techniques ("CAAT") procedures on key words and their interpretations, to enable us to identify certain supporting information for the purpose and the nature of the Initial Transfers traced on BSGR JP Morgan and follow to the General Ledger .

Furthermore, as discussed in Section III of this Interim Progress Report we received only part of the Requested Financial Information for Nysco, BSG Capital Markets, Onyx, BSG Real Estate, Balda Foundation, Vessna Foundation, that was required for performing full scope tracing per court order, i.e. General Ledger, bank statements, financial statements, payment instruction and authorized payment orders, and supporting finance and service agreements.

This preliminary analysis of cash transfers as it relates to Nysco, BSGR Capital Markets, BSG Real Estate, and Balda Foundation, provides a limited view of Intermediate Transfers made by Nysco during the period May 2010 – November 2012; and a further detailed examination and tracing exercise will be required upon receiving the Requested Financial Information. Therefore, at this stage this analysis should be considered preliminary and not final.



### III. INFORMATION WE RELY UPON

To enable us to carry out a complete tracing of the Proceeds, based upon the court order, we requested financial statements, financial information, general ledgers, bank statements, payment instructions, authorized payment orders, funding or investments or loan agreements, service agreements, minutes of management Board of Directors and Council meetings and resolutions and all other supporting documents for all cash transactions performed by Nysco and BSGR and their Affiliated Entities, (the: "**Requested Financial Information**"), during the period commencing 1 January 2010 throughout to date.

We received from Nysco and BSGR and their Affiliated Entities, approximately 41,000 electronic files for the Requested Financial Information, comprising about 350,000 pages of documents of financial information, **Appendix A**.

In order to perform a full scope tracing examination, based upon the court order, it is necessary to obtain the additional Requested Financial Information with respect to Nysco and BSGR and their Affiliated Entities.

The request for financial information that was issued to Nysco, referred to all identified entities and their subsidiaries that may qualify the definition of Nysco and BSGR and their Affiliated Entities, including entities that were liquidated during 2010-2013.

We recognize that some of the entities included in the request for financial information may not be qualified - traced entities, however for completeness purposes of the tracing exercise, the financial information for these entities should be obtained and reviewed for tracing.

The following summarizes the Requested Financial Information that has not yet been provided to us, and as described below in this Section, is subject to a recovery and restorative process by an IT systems expert.

- (1) Nysco Management Corporation – certain bank statements of JP Morgan and VPBANK, General Ledgers, financial statements, payment orders and loan facility and service agreements.
- (2) BSG Resources Limited – payment orders and certain loan facility and service agreements.
- (3) BSG Capital Markets Limited – certain bank statements of JP Morgan and VPBANK, General Ledgers, financial statements, payment orders and loan facility and service agreements.
- (4) BSG Real Estate Limited - certain bank statements of JP Morgan, General Ledgers, certain financial statements, payment orders and loan facility and

service agreements.

- (5) Onyx - certain bank statements of INVESTEC JP Morgan, General Ledgers, certain financial statements, payment orders and loan facility and service agreements.
- (6) Balda Foundation – certain VPBANK statements, General Ledgers, payment orders and loan facility and service agreements.
- (7) Vessna Foundation - certain VPBANK statements, General Ledgers, payment orders and loan facility and service agreements.

We have been advised that Nysco are unable to provide the Requested Financial Information, because the documents are no longer in Nysco's possession and as such Nysco does not have access to the documents. We understand that Nysco and BSGR and their Affiliated Entities, have undertaken considerable efforts to locate and restore the Requested Financial Information from third parties.

We have also been informed that a significant part of the Requested Financial Information is in the possession of JP Morgan, including bank statements belonging to Nysco for the relevant time period. We understand the JP Morgan has not been forthcoming in providing the documents and that Nysco intends to make an application to Court for an order requiring JP Morgan to disclose the bank statements

On 17 May 2020 we were provided with some non-functioning IT equipment belonging to Nysco and its Affiliated Entities which was kept in a storage unit belonging to Onyx Suisse and in the control of its liquidator, Pavlo Protopapas. The equipment was subject to an initial assessment in Geneva which revealed that the IT equipment is quite old, had no power cables, the interfaces for the keyboard and mouse are PS2, some locking's for the hard disks in the servers were not fixed and none of the systems were able to reboot by switching on the power button. We realized we would require assistance from IT experts to retrieve the information stored on the IT equipment.



On 18 May 2020 the following IT systems were delivered to IT recovery experts - Widder GmbH Support Center in Vienna:

	Machine Name	Serial#	OS/presumed	
1	STFG Desktop n/a	n/a	Centos 5.6	
2	HP DL320e Gen8	Onyx Sensor	CZ13460088	Centos
3	IBM System x3550	Onyx BB01	KDGVWPZ	Windows 2003 R2
4	IBM System x3650	Onyx EX01	KDCCPPR	
5	IBM System x3650	Onyx FS01	KDCGVMV	
6	HP ProLiant DL380	File Server	GB86132R9X	Windows 2003 E.
7	HP ProLiant DL380	Mail Server	GB86132RAL	Microsoft Exchange
8	QNAP	Backup (encrypted)		

On 19 May 2020 we engaged Widder GmbH as IT recovery experts for the following services:

- preparing the systems to be able to create the images of each server as well as to recover the backups on the QNAP. So far it is obvious that "Arcserve" software was used to create backup sets, by copying and analyzing the content of several Gigabytes of data the experts will see if the backup is encrypted or not.
- consolidate all recovered data from the IT systems on one medium (external USB 3.0 drive) and create a list the servers and their characteristics.

We expect to receive the initial results from Widder GmbH in approximately 2-3 weeks.



**III. REPORT ON PROGRESS FINDINGS**

Base on the tracing procedures performed we have identified the following Initial Transfers made by BSGR from the Proceeds (including the opening cash balance as of 1 April 2010), during the period May 2010 - April 2012

	USD
Opening cash balance as of 1 April 2010	8,250,000
Vale Proceed	500,000,000
<b>Total traceable cash</b>	<b>508,250,000</b>

	2010	2011	2012	Total
	USD	USD	USD	USD
Nysco Management Corporation (note 1)	371,500,717			371,500,717
Pelagic Exploration Company Ltd. (Note 2)	8,500,000	2,660,000		11,160,000
Employee Remuneration (Note 3)	8,642,205	2,643,483	1,195,702	12,481,390
JP Morgan (Note 4)	8,000,000			8,000,000
Windpoint Overseas Ltd. (Note 5)	3,000,000			3,000,000
Global diamond trading Ltd. (Note 6)	2,900,000			2,900,000
legal services (Note 7)	1,892,069	428,183	488,052	2,808,304
Fefania Assets Corporation (Note 8)	1,700,000			1,700,000
TGS NOPEC Geophysical Company (Note 9)		1,087,275		1,087,275
Koidu Holdings AS (Note 10)	880,000	7,500,000	2,000,000	10,380,000
Operations cost & expenses (Note 11)	5,685,085	8,374,276	1,745,712	15,805,073
Operations cost & expenses (Note 12)	8,250,000			8,250,000
Bateman Engineering Ltd. (Note 13)		36,538,310		36,538,310
Amperion Power Distribution Ltd. (Note 14)		2,010,070	1,698,800	3,708,870
Mozambique (Note 15)	5,000,000			5,000,000
Octea Limited (Note 16)			7,781,022	7,781,022
DB Petroleum Limited (Note 17)			689,039	689,039
Tamarit Overseas Associates Inc. (Note 18)			5,460,000	5,460,000
<b>Total</b>	<b>425,950,076</b>	<b>61,241,597</b>	<b>21,058,327</b>	<b>508,250,000</b>

**Note 1 - Initial Transfers to Nysco for repayment of loans - USD 371,500,717**

Date	USD	Description in bank statement
10.5.2010	9,000,000	Bank REF 8328552 beneficiary Nysco Management
10.5.2010	5,000,000	Bank REF 8328552 beneficiary Nysco Management
10.5.2010	8,000,000	Bank REF 8328552 beneficiary Nysco Management
14.5.2010	145,100,717	Bank REF 8985365 beneficiary Nysco Management
28.6.2010	1,200,000	Bank REF 4962573 beneficiary Nysco Management
12.7.2010	203,200,000	Bank REF 6173555 beneficiary Nysco Management
<b>Total</b>	<b>371,500,717</b>	

Payment were made to the following Nysco bank account:

ACCOUNT NAME: NYSCO MANAGEMENT CORP

ACCOUNT NUMBER: 0037879001

IBAN: GB29CHAS60934237879001

BBAN: 60924237879001 ACCOUNT TUPE: DEMAND DEPOSIT ACCOUNT

As describe in Note 23 "INTEREST BEARING BORROWINGS" to BSGR's Consolidated audited financial statements as of 31 December 2010 , the outstanding amount of loans granted by Nysco to BSGR as of 31 December 2009 is USD 358,723,000 bearing interest of Libor +2%, that was repaid by BSGR to Nysco including accumulated interest during 2010.

Base on loan agreements that we reviewed, during 2005-2007 Nysco granted BSGR with the following loans:

Entity with in BSGR GROUP	Date	USD
BSG energy holding Ltd.	31/05/2007	27,840,120
BSGE Treasury services Ltd.	31/05/2007	157,760,678
BSG energy holding Ltd.	01/12/2006	20,000,000
BSG Metals & mining corporation Ltd.	03/12/2007	9,945,000
BSG Metals & mining corporation Ltd.	03/12/2007	12,320,000
BSG Metals & mining corporation Ltd.	28/05/2005	30,000,000
BSGE Treasury services Ltd.	23/05/2007	157,828,177
<b>Total</b>		<b>415,693,975</b>
Loan repaid or assigned until 31.12.2009		(56,970,975)
<b>balance of loans as of 31.12.2009</b>		<b>358,723,000</b>
Addition charge by Nysco allocated as Interest (*)		12,777,717
<b>Loan repayment during 2010</b>		<b>371,500,717</b>

(\*) we did not examine the calculation of the additional charge allocated as interest.

**Note 2 - Initial Transfers to Pelagic Exploration Company Limited - USD 11,160,000**

Date	USD	Description in bank statement
23/11/2010	8,500,000	Bank REF 9851739 00204, beneficiary Pelagic Exploration Company
8/2/2011	2,660,000	Bank REF 8433839 00232, beneficiary Pelagic Exploration Company
	<u>11,160,000</u>	

Pelagic Exploration Company is a Houston based oil company.

Base on the payment order issued by BSGR, the payment of USD 8,000,000 was performed to:

*Pelagic Exploration Company*

*A/C 5557 2063 59*

*PNC Bank, Philadelphia PA*

*SWIFT: PNCCUS33*

*ABA: 031 000 053*

Except for, as traced on the BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and BSGR and Affiliated Entities supporting information to allow identification of the purpose and the nature for these payments.

We noted that USD 8,500,000 were repaid back to BSGR on 23 November 2010, however as the amount traced from the Proceeds are applied on first in- first out basis, we ignore this repayment in the tracing analysis.



**Note 3 - Initial Transfers for Employees Remuneration - USD 12,481,390**

Employee/Director	USD	Description in bank statement
Evergreen Valley Productions	1,209,980.00	BANK REF 5635185 00232 beneficiary EVERGREEN VALLEY PRODACTION LTD
David Steinfeld	417,127.49	BANK REF 6382499 00232 beneficiary MR. DAVID STEINFELD
Tchelet Nicole & Joseph	3,089.68	BANKREF 7853312 00207 beneficiary TCHELET NICOLE AND JOSEPH
BSGR Guinea salaries	622,880.12	Many different employees
F J Eagar	525,021.54	BANK REF 7474568 00232 beneficiary F J EAGAR
M J P M Struik	456,053.40	BANK REF 9915618 00203 beneficiary M J P M STRULK
GD Wilson	1,224,701.31	BANK REF 9911937 00203 beneficiary GD WILSON
Kilon Group (D Pollak)	317,000.00	BANK REF 9912373 00203 beneficiary KILON GROUP
N K Gray	435,549.12	BANK REF 9945449 00232 beneficiary NK GRAY
Asher Avidan	2,789,935.45	BANK REF 4749399 00203 beneficiary ASHER AVIDEN
Guy Talmor	207,800.00	BANK REF 4382907 000232 beneficiary TALMOT GUY
Amit Charbit	158,384.53	BANK REF 5814249 00232 beneficiary AMIT SHARVIT
Garneth Shamaila	300,700.00	BANK REF 7006474 00232 beneficiary GARNETH SHAMALIA
I I E Williams	670,514.47	BANK REF 7006477 00232 beneficiary IIE WILLIAMS
Stephen Oke	101,617.55	BANK REF 2372594 00232 beneficiary STEPHEN OKE
Tim Barry	80,238.46	BANK REF 4136048 00207 beneficiary T.S. BARRY
AJ Skelt	20,717.91	BANK REF 7132416 00207 beneficiary A. J. SKELT
Sandra Merloni - Horemans	150,000.00	BANK REF 56855067 00232 beneficiary MRS SANDRA MERLONI-HOREMANS
Richard Belcher	76,500.02	BANK REF 7099736 00203 beneficiary RWB EXPLORATION LTD
Tatiana Rakitina	235,100.00	BANK REF 5635189 00232 beneficiary TATIANA RAKITINA
Emil Attias	299,419.35	BANK REF 5635199 00232 beneficiary MR ATTIAS EMAIL
Others	2,179,059.58	
<b>Total</b>	<b>12,481,389.98</b>	

We were provided with several employment and service agreements, which are the basis for remuneration payments and bonus allocation resolutions. We traced the JP Morgan bank account and General Ledger, for remuneration and bonuses payments to employees, management and directors and their personal entities.

**Note 4 - Initial Transfers to JP Morgan - USD 8,000,000**

<u>Date</u>	<u>USD</u>	<u>Description in bank statement</u>
6/7/2010	3,000,000	Outgoing Wire Payment CUSTREF G7771304; BANK REF5636237 00232; BENEFICIARY JPMORGAN(SUISSE) SA;
3/9/2010	3,000,000	Outgoing Wire Payment CUSTREF G7771304; BANK REF2693747 00232; BENEFICIARY JPMORGAN INTRNATIONAL BANK LTD
3/9/2010	2,000,000	Outgoing Wire Payment CUSTREF G7771304; BANK REF 6022292 00232; BENEFICIARY JPMORGAN(SUISSE) SA
<b>Total</b>	<b>8,000,000</b>	

Except for, as traced in BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities, supporting information to allow identification of the purpose and the nature for these payments.

**Note 5 - Initial Transfers to Windpoint Overseas Limited. - USD 3,000,000**

<u>Date</u>	<u>USD</u>	<u>Description in bank statement</u>
5/8/2010	3,000,000	CUSTREF G7771312 BANK REF 8271057 00232 beneficiary WINDPOINT OVERSEAS LIMITED

On 28 March 2008, BSGR Steel Holdings Limited and Pentler Holdings Ltd. entered into Share Purchase Agreement ("SPA") pursuant to which, BSGR Steel Holdings Limited purchased from Pentler Holdings Ltd. its 17.65% holdings in BSGR Guinea, for a total consideration of USD 22 million and additional consideration on "Extra Profit" as defined in the SPA.

On 25 July 2009, BSGR Steel Holdings Limited and Pentler Holdings Ltd. signed a Settlement Agreement, whereby, the total consideration under the SPA increased by USD 4.5 million.

BSGR Steel Holdings Limited is a consolidated subsidiary company of BSGR and for the purposes of this Interim Progress Report is included within the BSGR.

Windpoint Overseas Ltd. made payments of USD 26.5 million on behalf BSGR Steel Holdings Limited, as follows: on 17/5/2010 - USD 22 million, on 5/8/2010 - USD 3 million and on 22/3/2011 - USD 1.5 million.

On 5/8/2010 BSGR repay to Windpoint Overseas Ltd. the payment made on 5/8/2010 by Windpoint Overseas Ltd behalf of behalf of its subsidiary company BSGR Steel Holdings Limited

**Note 6 - Initial Transfers to Global Diamond Trading Limited - USD 2,900,000**

<b>Date</b>	<b>USD</b>	<b>Description in bank statement</b>
24/5/2010	1,000,000	Bank REF 9677865 00232 beneficiary global Diamond Trading Ltd.
14/6/2010	1,900,000	Bank REF 3622803 00232 beneficiary global Dimond Trading Ltd.
12/11/2010	7,226,750	Bank REF 00232 beneficiary global Diamond Trading Ltd.
7/12/2010	14,980,000	Bank REF 3048173 00204 beneficiary global Diamond Trading Ltd.
<b>Total</b>	<b>25,106,750</b>	
1/2/2011	(22,206,750)	Bank REF 7868503 Loan repayment to BSGR
<b>Total</b>	<b>2,900,000</b>	

Except for, as traced in the BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities, supporting information to allow identification of the purpose and the nature for these payments nor their partial repayment.

We also did not Identify Global Dimond Trading as integral part of the Key Entities Group as defined in Section II to the Interim Progress Report, however we noted several loan facility agreements entered by Global Dimond Trading and Koidu Holdings SA, representing that Global Dimond Trading is part of BSGR.



**Note 7 - Initial Transfers for legal services - USD 2,808,304**

<u>Date</u>	<u>USD</u>	<u>Description in General Ledger</u>
03/06/2010	3,185	June legal expenses Stephen Oke
03/06/2010	2,105	Legal fees to 31 March 2010
30/06/2010	1,808,304	2010-342 Skadden, Arps, Slate, Meagher & Flom - June 31st 10
05/08/2010	18,057	2010-421 Sajet Tetling & Partners - August 5th 2010
20/10/2010	59,206	2010-510 M. Seligman & Co - October 20th 2010
1/17/2011	3,000	2011-007 Malambo & Company Advocates - Jan 6th 2011
3/17/2011	27,266	2011-128 Amit, Pollak, Matalon & Co - March 17th 2011
4/28/2011	25,000	2011-214a Lendor & Burton Ltd - 28th April 2011
6/1/2011	43,503	2011-275 Dr A Klagsbald & Co Law Officers - 1st June 11
6/1/2011	83,480	2011-264 Meitar, Liquornik, Geva - June 1st 2011
11/10/2011	89,269	2011-564 Skadden, Arps, Slate, Meagher & Flom
12/5/2011	44,000	2011-612 S Horowitz & Co
12/5/2011	30,000	2011-611 S Horowitz & Co
12/29/2011	81,200	2011-671 Meitar, Liquornik, Geva & Leshem, Brandwein
1/26/2012	383,533	Taylor Wessing LLP
1/26/2012	40,199	2012-059 Varina Radu Law Office
3/29/2012	61,696	2012-214 DLA Piper UK LLP
4/25/2012	1,500	2012-283 IMMMA Advocates
	3,801	Others
<b>Total</b>	<b>2,808,304</b>	

Except for, as traced on BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and BSGR and Affiliated Entities supporting information and service contracts to allow identification of the purpose, scope of work and the nature for these payments.

**Note 8 - Initial Transfers to Fefania Assets Corporation Ltd. - USD 1,700,000**

<u>Date</u>	<u>USD</u>	<u>Description in bank statement</u>
24/11/2010	1,700,000	Outgoing Wire Payment CUSTREF G7771312 BANK REF 9662363 00232; BENEFICIARY FEFANIA ASSET CORP;

Except for, as traced on BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and

BSGR and Affiliated Entities, supporting information and service contracts to allow identification of the purpose, scope of work and the nature for this traced payment.

**Note 9 - Initial Transfers to TGS NOPEC Geophysical Company Limited - USD 1,087,275**

Date	USD	Description in bank statement
28/9/2011	1,087,275	Outgoing Wire Payment CUSTREF G7771312; BANK REF 6354336 00232; BENEFICIARY TGS NOPEC GEOPHYSICAL COMPANY;

Except for, as traced on BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities, supporting information and service contracts to allow identification of the purpose, scope of work and the nature for this traced payment.

**Note 10 - Initial Transfers to Koidu Holdings SA - USD 10,380,000**

Date	USD	Description in bank statement
12/10/2010	180,000	Transfer Debit CUSTREF G7771312 BANK REF 6122913 00232; BENEFICIARY KOIDU HOLDINGS S A; 0000000000000000;0;
28/10/2010	700,000	Transfer Debit CUSTREF G7771312 BANK REF 7651606 00232 BENEFICIARY KOIDU HOLDINGS S A; 0000000000000000;0;
10/8/2011	1,000,000	Transfer Debit CUSTREF G7771312 BANK REF 8982794 00232; BENEFICIARY KOIDU HOLDINGS S A;0000000000000000;0;
17/8/2011	1,000,000	Transfer Debit CUSTREF G7771312; BANK REF 2016812 00232; BENEFICIARY KOIDU HOLDINGS S A 0000000000000000;0;
24/8/2011	1,000,000	Transfer Debit CUSTREF G7771312; BANK REF 2900282 00232 BENEFICIARY KOIDU HOLDINGS S A0000000000000000;0;
22/9/2011	1,000,000	Transfer Debit CUSTREF G7771312; BANK REF 5931185 00232; BENEFICIARY KOIDU HOLDINGS S A0000000000000000;0;
9/11/2011	1,000,000	Transfer Debit CUSTREF G7771312; BANK REF 2664513 00232; BENEFICIARY KOIDU HOLDINGS S A 5TH LOAN DRAWDOWN; 0000000000000000;0;
16/12/2011	2,500,000	Transfer Debit CUSTREF G7771312; BANK REF 5685207 00232; ENEFICIARY KOIDU HOLDINGS SA; LOAN DRAWDOWN; 0000000000000000;0;
20/1/2012	1,000,000	Transfer Debit CUSTREF G7771312 BANK REF 9231166 00232; BENEFICIARY KOIDU HOLDINGS SA LOAN DRAWDOWN 0000000000000000;0;
23/2/2012	1,000,000	Transfer Debit CUSTREF G7771312 BANK REF 4658653 00232 BENEFICIARY KOIDU HOLDINGS SA; LOAN DRAWDOWN 0000000000000000;0;
<b>Total</b>	<b>10,380,000</b>	

Koidu Holdings SA Limited, incorporated in Tortola, British Virgin Islands and licensed to conduct business in the Republic of Sierra Leone, under Mining Lease Agreement with the Government of the Republic of Sierra Leone to mine diamonds for 20 years, commencing from 6 September 2010.

Koidu holdings SA is a consolidated subsidiary company of Ocea Mining Ltd, which is a consolidated subsidiary company of BSGR. Accordingly, both entities are an integral part of BSGR .

We were furnished with the audited financial statements of Ocea Mining Ltd. and Koidu holdings SA, as of December 2012, and several loan facility agreements between BSGR and Ocea Mining Ltd. and between Koidu holdings SA and Ocea Mining Ltd.

Except for, as traced on BSGR JP Morgan bank statements and General Ledgers, we were not provided with copies of loan facility agreements between BSGR Koidu holdings SA, and we did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities, supporting information to allow identification of the purpose and the nature for these traced cash transfers from BSGR to Koidu holdings SA.



**Note 11 - Initial Transfers used for operation costs and expenses - USD 15,805,073**

Date	USD	Description in bank statement
12/5/2010	300,000	BANK REF 8606960 BENEFICIARY BSG RESOURCES GUINEA
14/6/2010	1,500,000	Outgoing Wire Payment CUSTREF G7771312 BANK REF 3596921 00201; BENEFICIARY RENSURGSHEPPARDS INVESTMENT
14/7/2010	250,000	Outgoing Wire Payment CUSTREF G7771312 BANK REF 6392463 00232; BENEFICIARY TOURE IBRAHIMA SORY II
10/8/2010	200,000	Outgoing Wire Payment CUSTREF G7771312 BANK REF 8643535 BENEFICIARY TOURE IBRAHIMA SORY II
25/8/2010	174,232	Outgoing Wire Payment CUSTREF G7771312 BANK REF 9873164 BENEFICIARY BSG RESOURCES LIMITED
13/9/2010	191,524	Outgoing Wire Payment CUSTREF G7771312; BANK REF 3363462 00207; BENEFICIARY NIGEL BURGESS LTD CHARTER EURO CLIENT;
22/9/2010	120,477	Outgoing Wire Payment CUSTREF G7771312 BANK REF 4257363 00207 BENEFICIARY BOWKEL DE MAREE;
27/1/2011	106,287	Outgoing Wire Payment 27 JAN TRF 27 JAN 07 106,286.60 12,102,964.64 CUSTREF JPB110127 001911; BANK REF 7486913 00232; B/O BSG RESOURCES LIMITED; BENEFICIARY RENNER-THOMAS AND CO SIERRA LEONE;
22/2/2011	574,770	Outgoing Wire Payment CUSTREF G7771312 BANK REF 962785200232 BENEFICIARY VALE BSGR LIBERIA;
6/4/2011	125,973	Outgoing Wire Payment CUSTREF G7771312 BANK REF 576933400207 BENEFICIARY BSG RESOURCES LIMITED
7/7/2011	121,526	Outgoing Wire Payment CUSTREF G7771312; BANK REF 6239284 00232; BENEFICIARY LENDOR AND BURTON Ltd;
27/7/2011	92,888	Outgoing Wire Payment CUSTREF G7771312; BANK REF 8173811 00207; BENEFICIARY BUPA INTERNATIONAL;
3/8/2011	476,160	Outgoing Wire Payment CUSTREF G7771312; BANK REF 8827986 00207; BENEFICIARY NIGEL BURGESS LTD CHARTER;
3/8/2011	99,223	Outgoing Wire Payment CUSTREF G7771312; BANK REF 8827988 00232; BENEFICIARY LENDOR AND BURTON Ltd;
10/8/2011	109,995	Outgoing Wire Payment CUSTREF G7771312; BANK REF 9582660 00232; BENEFICIARY REDRILZA LIMITED;
7/9/2011	289,000	Outgoing Wire Payment CUSTREF G7771312 BANK REF 4113673 00232; BENEFICIARY VALE BSGR LIBERIA;
27/7/2011	92,888	Outgoing Wire Payment CUSTREF G7771312; BANK REF 8173811 00207; BENEFICIARY BUPA INTERNATIONAL;
5/10/2011	244,226	Outgoing Wire Payment CUSTREF G7771312 BANK REF 7239736 00207; BENEFICIARY BSG RESOURCES LIMITED;
29/2/2012	159,793	Outgoing Wire Payment CUSTREF G7771312; BANK REF 5093951 00207; BENEFICIARY ORLIGHT SA (PTY) LTD;
BSGR Advisory Services	2,546,848	CUSTREF G7771312 BANK REF 6983718 00207 beneficiary BSGR ADVISORY SERVICES (PTY) LTD
Accountants advisors	1,108,941	CUSTREF G7771312 BANKREF 7889683 00207 BENEFICIARY ERNEST AND YOUNG LLP
Flights and travel	1,685,065	CUSTREF G7771312 BANKREF 8607442 00232 BENEFICIARY DIESENHAUS-UNITOURS
Others	5,235,257	About 1500 traced payments
<b>Total</b>	<b>15,805,073</b>	

Traced payments from the Proceeds, made by BSGR, for the operations of BSGR and its subsidiary companies including the operations of BSGR Guinea.

**Note 12 - Initial Transfers used for operation costs and expenses - USD 8,250,000**

Traced payments from opening cash balance of BSGR as of 1 April 2010 (prior to receiving the Proceeds), applying first in - first out basis. Payments made by BSGR during 2010 with respect of the operations of BSGR and its subsidiary companies operations, including the operations of BSGR Guinea.

**Note 13 - Initial Transfers for Bateman Engineering Limited - USD 36,538,310**

Date	USD	Description in bank statement
22/11/2011	3,737,151	Bank REF 3829517 00232 beneficiary Bateman Engineering
22/11/2011	224,531	Bank REF 3829512 00207 beneficiary Bateman Projects
22/11/2011	7,483,298	Bank REF 3824814 00204 beneficiary Bateman Engineering
22/11/2011	338,466	Bank REF 3824814 00204 beneficiary Bateman Engineering
22/11/2011	3,299,161	Bank REF 3829521 00232 beneficiary Bateman Engineering
22/11/2011	4,359,554	Bank REF 3829510 00232 beneficiary Bateman Inc
22/11/2011	4,326,587	Bank REF 3829514 00232 beneficiary Bateman Inc
22/11/2011	4,725,737	Bank REF 3829508 00232 beneficiary Bateman Inc
22/11/2011	8,043,825	Bank REF 3824702 00204 beneficiary Bateman NV
<b>Total</b>	<b>36,538,310</b>	

BSGR has a control over Bateman group by holding of 52% of the issued and outstanding share capital of Bateman Engineering Ltd, and 53% of the issued and outstanding share capital in Bateman Litwin NV its ultimate parent company, and therefore are considered controlled consolidated subsidiary companies of BSGR.

As fully disclosed in Note 16 "OTHER FINANCIAL ASSETS" to BSGR's audited financial statements, as of 31 December 2012, during 2011 BSGR entered into cash settlement agreements with certain banks, whereby BSGR purchased from each bank the rights in certain loan debts of Bateman Litwin NV and its subsidiary companies: Bateman Engineering and Bateman Projects, in aggregated amount of USD 69,597,000 (consist of 6 different loans), with payment schedule of 16 quarterly instalments commencing November 2013.

BSGR shareholdings in Bateman Engineering NV were disposed of during April 2012 for USD 91.7 million.



**Note 14 - Initial Transfers to Amperion Power Distribution Limited - USD 3,708,870**

Date	USD	Description in bank statement
15/11/2011	2,010,070	Bank REF 3159125 00203 beneficiary Amperion Power Distribution
24/2/2012	1,698,800	Bank REF 4794613 00232 beneficiary Amperion Power Distribution
<b>Total</b>	<b>3,708,870</b>	

BSGR holds 38% of the issued share capital of Amperion Power Distribution Limited

Note 16 "OTHER FINANCIAL ASSETS" to BSGR's 2012 audited consolidated financial statements address the Balance of loan in total USD 23.209 million, granted by BSGR to Amperion Power Distribution Limited, bearing interest Of 12% per annum and repayable on December 31, 2017.

Amperion Power Distribution is an integral investee of BSGR.

For further assessment of BSGR's investment in Amperion Power Distribution Limited, we had perform additional tracing procedures for the period subsequent to February 2012 and noted that BSGR continued investing and funding Amperion Power Distribution, during 2012 and 2013 by other resources which includes the Proceeds, as demonstrated in the table below:

Date	USD
9/7/2012	1,608,000
27/9/2012	362,121
6/11/2012	3,945,601
11/3/2013	682,360
23/4/2013	40,000
43/9/2013	194,858
16/10/2013	251,777

Except for, as traced on the BSGR JP Morgan bank statements and the General Ledgers, and the disclosure in BSGR audited financial statements; we were we were not provided with copies of loan facility agreements and investment agreement in Amperion Power Distribution Limited. We did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities supporting information to allow identification of the purpose and the nature for the traced cash transfers from BSGR to Amperion Power Distribution Limited.



**Note 15 - Initial Transfers to Mozambique coal - USD 5,000,000**

Date	USD	Description in bank statement
16/11/2010	5,000,000	Outgoing Wire Payment CUSTERF G7771312; BENEFICIARY PACIFIC INTER LINK SDN BHD

BSG Treasury Report Cash on Hand of 31/12/2010 shows USD 5 million under BSGR cash outflow as attributed to "Mozambique coal".

Except for, as traced on the BSGR JP Morgan bank statements and the General Ledger, we did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities, supporting information and service contracts to allow identification of the purpose, scope of work and the nature for this traced payment in the JP Morgan bank statement and the General Ledger.

**Note 16 - Initial Transfers Ocea Limited - USD 7,781,022**

Date	USD	Description in bank statement
26/1/2012	30,000	CUSTREF G7771312; BANK REF 2038047 00232; BENEFICIARY BSGR DIAMONDS LTD; FUNDING TO COVER OVERDRAFT; 0000000000000000;0;
10/2/2012	44,322	CUSTREF G7771304; BANK REF 3526985 00232; BENEFICIARY OCEA LIMITED; FUNDING TO COVER PWC INV 1353731418;0000000000000000;0;
7/3/2012	170,000	CUSTREF G7771312; BANK REF 5946844 00232; BENEFICIARY OCEA LIMITED; FUNDING;0000000000000000;0;
14/3/2012	26,700	CUSTREF G7771312; BANK REF 7648855 00232; BENEFICIARY OCEA LIMITED; FUNDING;0000000000000000;0;
21/3/2012	10,000	CUSTREF G7771312; BANK REF 7648855 00232; BENEFICIARY OCEA LIMITED; FUNDING;0000000000000000;0;
28/3/2012	1,500,000	CUSTREF G7771312; BANK REF 8314629 00232; BENEFICIARY OCEA LIMITED; SHAREHOLDER LOAN; 0000000000000000;0;
28/3/2012	6,000,000	CUSTREF 2012 221; BANK REF 8353623 00204; BENEFICIARY OCEA LIMITED; SHAREHOLDER LOAN; 0000000000000000;0;
<b>Total</b>	<b>7,781,022</b>	

The total aggregate traced transfers from BSGR to Ocea Limited is USD 16,795,022 of which transfers of USD 2,000,000, USD 3,000,000 and USD 803,397, effected during 2012, were not included and allocated applying first in – first out method, to payments that were not performed from the Proceeds.

Ocea Limited and its subsidiary companies is considered a controlled consolidated company of BSGR and, accordingly is an integral part of BSGR.

As addressed in Note 18 "INTEREST BEARING LOANS AND BORROWINGS" to the consolidated audited financial statements of Ocea Mining Limited; during 2012 BSGR advanced USD 32,000,000 to the Ocea group and paid USD 388,000 of expenses on behalf of the Octas group.

The Ocea group repaid USD 15,000,000 during 2013 to BSGR.

Except for, as traced on the BSGR JP Morgan bank statements and the General Ledger, and the disclosure in Ocea Limited consolidated audited financial statements; we were not provided with the USD 32 million loan facility agreement between BSGR and Ocea Limited. We did not identify in the financial information provided by Nysco and BSGR and their Affiliated Entities further supporting information to allow identification of the purpose and the nature for these traced cash transfers from BSGR to Ocea Limited.

**Note 17 - Initial Transfers to DB Petroleum Limited - USD 689,039**

Date	USD	Description in bank statement
2.4.2012	10,809,464	CUSTREF 2012 237; BANK REF 8798415 00204; BENEFICIARY DLA PIPER MIDDLE EAST LLP,

For the purposes of this Interim Progress Report USD 10,120,425 were excluded when applying first in - first out method, to payments that were not performed from the Proceeds.

BSGR holds 50% of the issued share capital of DB Petroleum Limited.

The full trace amount of 10,809,464 used by BSGR to acquire the remaining 50% shareholdings in DB Petroleum Limited.

Note 4 "Acquisition of DB Petroleum" to BSGR 2012 consolidated audited financial statements for 2012, address the initial investment made by BSGR in 50% of the issued share capital of DB petroleum Limited; and the acquisition by BSGR of the remaining 50% shareholdings in DB Petroleum Limited effective 1 January 2012, for a consideration of USD 10.8 million.

**Note 18 - Initial Transfers to Tamarit Overseas Associates Inc. - USD 5,460,000**

Date	USD	Description in bank statement
8/4/2012	5,460,000	Outgoing Wire Payment CUSTREF 2012 267; BANK REF 2126847 00204; BENEFICIARY TAMARIT OVERSEAS ASSOCIATES INC;

Tamarit Overseas Associated Inc. was controlled by Mr. Eyal Hahn. Mr. Hahn provided consulting services to Onyx Financial Services Inc. under a contract dated May 11, 2009.

Mr. Hahn was previously employed by BSG Management Services pursuant to an employment agreement dated 8 December 2008.

Except for, as traced on the BSGR JP Morgan bank statements and the General Ledger, and services agreement entered on 11 May 2009 between Onyx Financial Services Inc. and Mr. Hahn, we did not identify in the financial



information provided by Nysco and BSGR and their Affiliated Entities further supporting information to allow identification of the purpose and the nature of these traced cash transfer.

#### **Analysis of transfers made by Nysco during the period May 2010 – November 2012**

As discussed in Section III to this Interim Progress Report, we have not yet receive all the Requested Financial Information for Nysco, BSG Capital Markets, Onyx, BSG Real Estate, Balda Foundation, Vessna Foundation, that is required for carrying out a full scope tracing examination per the court order.

For the purposes of this Interim Progress Repot, we carried out on the information that was provided to us, an alternative analysis which consisted of: analytical, testing and CAAT procedures on key words and their interpretations.

This preliminarily analysis of transfers from Nysco, to BSGR Capital Markets, BSG Real Estate, and Balda Foundation, provides a limited view of Intermediate Transfers made by Nysco during the period May 2010 – November 2012; further detailed examination and tracing exercise will be required following receipt of the Requested Financial Information. Therefore, at this stage the analysis is a preliminary and not a final.

The following are the preliminarily results of the analysis performed on transfers from Nysco during the period May 2010 – November 2012:

	2010	2011	2012	Total
	USD	USD	USD	USD
Cash balance - May 1, 2010	7,062,445			7,062,445
Inflow cash - receive from BSGR	371,500,717			371,500,717
<b>Total Cash</b>	<b>378,563,162</b>			<b>378,563,162</b>
Balda Foundation (1)	10,225,000	54,300,000	23,045,614	87,570,614
BSG Management Services Limited	1,339,428			1,339,428
Vessna Foundation	375,000	650,000	356,381	1,381,381
VS Holdings Ltd.		25,000	958,191	983,191
FMP Global Corp		500,000		500,000
BSG Capital Markets (2)	175,100,717			175,100,717
Chestergate Investments Corporation	17,575,000	6,515,000	10,143,160	34,233,160
ONYX Financial Advisors Ltd	5,857,000	10,548,000	5,665,765	22,070,765
Windpoint Overseas	25,300,000	2,980,800		28,280,800
BSG Real Estate		12,305,995	14,797,111	27,103,106
<b>Total</b>	<b>235,772,145</b>	<b>87,824,795</b>	<b>54,966,222</b>	<b>378,563,162</b>



- (1) The results of the alternative procedures performed on the financial information provided to us, give a preliminary view that USD 87,570,614 transfers to form Nysco to Balda, consist of USD 55,910,614 aggregated payments made by Nysco on behalf of Balda Foundation, and USD 31,660,000 of payments by Nysco during 2010-2012 to Mr. Benjamin Steinmetz.
- (2) The results of the alternative procedures performed on the financial information provided to us, give a preliminary view that during 2013 BSG Real Estate received from BSG Capital Markets USD 147,456,608, of which USD 28,044,467, have been identified as payments from the Proceeds.

Based upon the limited available Financial Information received, we are unable, at this stage to complete the tracing procedure per the court order, nor to report on any further findings or conclusions at this stage.

Copies of bank statements and other records which evidence details of the transfer of the Proceeds by Nysco, is attached in **Appendix B**.

Copies of bank statements and other records which evidence what happened to Proceeds paid to Capital Markets, is attached **Appendix C**.

We anticipate it will take a further 8 weeks to complete the tracing exercise following receipt of the Requested Financial Information.

#### **IV. STATEMENT OF LIMITATIONS**

In the course of our investigation, we have relied upon financial, quantitative and qualitative information obtained from representatives of Nysco and BSGR and their Affiliated Entities. Our interim conclusions are dependent upon such information being complete and accurate in all material respects and we do not accept responsibility for the accuracy, authenticity and completeness of such information provided to us. We have not audited such information, and accordingly, do not express an opinion or any other form of assurance thereon. However, we have performed certain procedures to assess its reasonableness.

As explained above, we have not received a significant portion of the Requested Financial Information for BSGR. We were unable perform full tracing procedures on certain identified Initial Transfers by BSGR and therefore, the results provided for Initial Transfers from BSGR's JP Morgan bank account and our conclusions will be subject to further examination upon receiving the Requested Financial Information.

For the purpose of this Interim Progress Report, we carried out the following alternative procedures on the Financial Information that was provided to us: analytical, testing and CAAT procedures on key words and their interpretations. The analysis of transfers from Nysco, BSG Capital Markets, BSG Real Estate and Balda Foundation as discussed in Section III to this Interim Progress Report, is subject to further tracing and examination procedures upon receiving the Requested Financial Information and therefore it is preliminary and subject to changes.

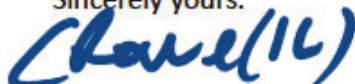
The work we carried out is not an audit in accordance with Generally Accepted Auditing Standards. Furthermore, our work was not directed to determine whether the audit performed by auditors engaged by Nysco and/or BSGR Resources Limited and their Affiliated Entities, was done in accordance with Generally Accepted Auditing Standards. We were not engaged to, nor did not perform an audit, the objective of which would be the expression of an opinion on financial statements. Accordingly, we do not express such an opinion.

Our work, insofar as it relates to legal proceeding against Nysco filed with the Court in London, is not designated to qualify with USA standards and does not intend to investigate legal proceedings against Nysco and BSGR and their Affiliated entities, their officers and/or advisors and/or employees, held or which might be held in the USA and other jurisdictions; and any violations of the U.S. Foreign Corrupt Practices Act and the U.S. obstruction of justice statutes.

The sufficiency of the procedures performed is solely the responsibility of the specified user of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This Interim Progress Report is prepared solely for the use by Nysco, for the purposes stated herein, and should not be relied upon for any other purpose. Unless required by law it shall not be provided to any third party without our prior written consent. In no event, regardless of whether consent has been provided, shall we assume any responsibility to any third party to which the report is disclosed or otherwise made available.

Sincerely yours.



Crowe (Israel)





Ovadia Pick Krieheli & Co.  
12 Abba Hillel Silver St  
Ramat Gan 5250606, Israel  
Main +972 3 7538300  
Fax +972 3 7608787  
www.crowe.co.il

### Appendix A - Financial Information Received

Key Entity	Bank statements	General Ledger	Payment Orders	Financial statements	Supporting documents for payments (invoices, contracts, service and loan agreements)	Notes
BSGR	Available 2010-2013	Available 2010-2016	not available	Available 2010-2015	Available: certain loan agreement available certain employment and service agreements	BSGR Administrator may have information
Nysco Management Corporation	available bank statements from JP Morgan: 5,7/2010 4,7,12/2011 1-12/2012 1-8/2013 11/2013  not available 9-12/2013 and all 2014 statements	Not yet available. However, as indicated they are probably existing	available payment advice only for: 4-12/2016 Available 1-12/2017 1-12/2018  not available	not available	Available: certain Board of Directors Minutes, certain loan agreements and debt assignments agreements with Nysco affiliated entities, Balda foundation and Mr. Benjamin Steinmetz. certain performance guaranty by Nysco. certain service agreements.	additional information is required to be retrieved from nonfunction IT servers



	available bank statements from VP Bank Euro, \$ and GBP 4-12/2016 1-12/2017 1-12/2018 1-12/2019	not available	not available	available condensed unaudited financial statements for: 30/6/2009 31/12/2009 30/6/2010 31/12/2010 30/6/2011 31/12/201130/6/2013 Balance sheet 31/12/12	certain investment agreements.	
<b>Balda Foundation</b>	available VPBANK 6-10/2015 12/2015 2/2016	not available	not available	available condensed unaudited financial statements for: 30/6/2009 31/12/2009 30/6/2010 31/12/2010 30/6/2011 31/12/201130/6/2013 Balance sheet 31/12/12	Available: certain minutes of foundation council meetings. available certain loan agreements. performance guaranty to Nysco.	additional information is required to be retrieved from nonfunction IT servers
<b>Vessna Foundation</b>	available VPBANK 6-10/2015 12/2015	not available	not available	available condensed unaudited financial statements 30.6.2009 31.12.2009 30.6.2010 31.12.2010 30.6.2011 31.12.2011 30.6.2013 31.12.2013	Available: minutes of foundation council meetings.	additional information is required to be retrieved from nonfunction IT servers

Capital Markets	<p>Available: SAFRA Bank Cell J account: 1/2010-11/2013 12/2013</p> <p>available: SAFRA Bank Cell N account: 1/2010-11/2013 GBP account: 1/2014-12/2019 CAD account: 1/2014-12/2019</p> <p>available: Assets and Investment Reports 2010 - 2019</p> <p>available: Merrill Lynch 2011-2014</p> <p>available: JP Morgan Cell B private Banking Investments 2011 - 2013</p> <p>Available: Credit Suisse 2013-2017</p>	available 2014 and 2015	not available	<p>30.6.2014 31.12.2014 30.6.2015</p>	<p>available internal unaudited condensed balance sheet and profit and loss account for 2010. available unaudited condensed financial statements for 2015, 2016, 2017 and 2018. Available: management account as of: 30/6/2016, 31/10/2016 and 31/3/2017.</p>	<p>available: nominal transactions ledger for: 2016-2019</p> <p>available: certain minutes of Board of Directors meetings.</p> <p>available: settlement agreement with Nysco and BSGR.</p> <p>available: Certain loan and investment agreements.</p>	additional information is required to be retrieved from nonfunction IT servers
-----------------	--	-------------------------	---------------	---	---	--	---

	available: UBS Execution Reports 2007 -2008						
	Available: Citi Bank execution Reports and Cell A statements 2007 - 2008						
Real Estate formally - Five Month Properties Holdings Limited	available only bank treatments of Aprilia Holdings JPM US\$ and Euro account for: 2,3,12/2011 2,3,5,6,9,10,12/2012 1,3,6,9,11/2013	not available	available. bank movements internal reports for 2010-2018	available condensed unaudited financial statements for: 31/12/2012 1-5/2013	not available	additional information is required to be retrieve from nonfunction IT servers	
Chestergate Investments	available only statement from JPM US\$, Euro and GBO accounts for 9/2012- 11/2013 and 2020	available nominal ledger transaction listing 30/6/2016-31/12/2019. Available trail balance for 2016 - 2019	not available	not available	not available	additional information is required to be retrieve from nonfunction IT servers	
Windpoint Overseas Limited	Available JPM statements for: 2010, 2011 and 2012	available 2005 - 2013	available invoice and pay log for 6/2008- 6/2012 available payment instruction for 2009	available condensed unaudited financial statements 2008 - 2013	not available	additional information is required to be retrieve from nonfunction IT servers	



Onyx South Africa [BSG Advisory Services (PTY) LTD]	available INVESTEK bank statement for 12/2011 available bank statements from Nedbank 2009-2013	not available	not available	available audited financial statements 2010 - 2012	not available	additional information is required to be retrieved from nonfunction IT servers
Onyx Financial Advisors SA	Available only for 12/2013 and 2,3,4/2014	not available	not available	available audited financial statements 2010 - 2012	not available	additional information is required to be retrieved from nonfunction IT servers
Onyx Italy SRL	Available: 2009, 2010, 2012 and 2013	not available	not available	available unaudited financial statements 2010 - 2012	not available	additional information is required to be retrieved from nonfunction IT servers
Onyx Financial Advisors (Netherlands) B.V	Available JPM bank statements 8/2008-8/2013 available HSBC Private Banking 12/2009-12/2010	not available	not available	available unaudited financial statements 2010 - 2012	not available	additional information is required to be retrieved from nonfunction IT servers
Onyx Financial Advisors (UK) Ltd [BSG Management Services LTD]	available JPN bank statements: 2009-2014 and 1-7/2014	available 2009-2013	not available	available unaudited financial statements for 2009 and 2011	not available	additional information is required to be retrieved from nonfunction IT servers

Onyx Geneva	Available HSBC bank statements: 1/2010- 3/2013 except for statements missing for 4-12/2012 available JPM bank statements 1/2012-12/2013	not available	not available	not available	not available	not available	additional information is required to be retrieved from nonfunction IT servers
VS Holdings Ltd.	Available JPM statements for: 7/11 3,4,5,7,9,12/2012 3,6,7/2013	not available	not available	not available	not available	not available	additional information is required to be retrieved from nonfunction IT servers